

# Highlights

Internal Audit Report to the  
Board of Supervisors

## Why We Did This Review

Each year, we review a number of petty cash and change funds due to the inherent risk involved with cash handling. This activity helps County agencies maintain adequate controls over cash.

## What We Recommended

Agencies should:

- Protect petty cash, change funds, and other monetary receipts from theft and loss
- Train and supervise cash custodians for effective accountability
- Require cash custodians and other cash handlers to review and comply with the Petty Cash and Change Fund Policy and Manual
- Report any changes in cash custodians to the Department of Finance

A cash handling video and links to the County's Petty Cash and Change Fund Policy and Manual have been posted on our website as a training resource.

[http://www.maricopa.gov/internal\\_audit/](http://www.maricopa.gov/internal_audit/)

We issued individual reports to each of the agencies included in this review.



For more information, please contact  
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## Surprise Cash Counts

### All Cash Funds Were Accounted For

## What We Found

Internal Audit recently conducted surprise cash counts of 23 funds at 7 agencies. Our review included 6 petty cash funds and 17 change funds totaling \$7,030 at the following agencies:

- Correctional Health
- Emergency Management
- Environmental Services
- Legal Defender
- Parks and Recreation
- Public Defender
- Recorder's Office

We did not identify any material shortages during our cash counts. However, we observed a few cash control weaknesses and policy exceptions. The table below summarizes the results.

Agency	Fund Amount	Exceptions/Comments
Correctional Health	\$350	No exceptions (1 fund)
Emergency Management	\$100	No exceptions (1 fund)
Environmental Services	\$400	Cash not properly secured (1 fund)
	\$300	Cash not properly secured; Change of custodian was not reported to Finance (1 fund)
	\$400	No exceptions ( 5 funds)
Legal Defender	\$500	No exceptions (1 fund)
Parks and Recreation	\$80	Cash not properly secured (1 fund)
	\$2,750	No exceptions (8 funds)
Public Defender	\$400	No exceptions (1 fund)
Recorder's Office	\$1,750	No exceptions ( 3 funds)
<b>Total</b>	<b>\$7,030</b>	

We appreciate the excellent cooperation we received from staff at each agency.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.